

Message Text

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PAGE 01 TEHRAN 03824 231226Z
ACTION TRSE-00

INFO OCT-01 NEA-10 ISO-00 L-03 SP-02 EB-08 /024 W
-----032537 240540Z /21

R 231142Z APR 78
FM AMEMBASSY TEHRAN
TO SECSTATE WASHDC 7965

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E.O. 11652: N/A
TAGS: EFIN, IR
SUBJ: DOUBLE TAXATION TREATY

REF: STATE 086647

1. E/C COUNSELOR AND EMBASSY FINANCIAL OFFICER SPOKE WITH MEAF UNDERSECRETARY KOOROS, ACTION OFFICER FOR U.S.-IRAN DOUBLE TAXATION TREATY, ON APRIL 16. KOOROS TOOK LINE THAT MAJOR REVISION IN IRANIAN TAX CODE HAD BEEN MADATED IN CURRENT BUDGET REQUIRING GOI SUBMISSION THESE REVISIONS TO PARLIAMENT BEFORE MARCH, 1979. GIVEN THIS FACT, HE BELIEVED THAT NEXT ROUND OF TALKS ON DOUBLE TAXATION TREATY SHOULD BE DEFERRED UNTIL SUBMISSION OF REVISIONS TO PARLIAMENT. HE SAID HE WOULD CHECK WITH MINISTER YEGANEH AND LET EMBASSY KNOW.

2. KOOROS CALLED E/C COUNSELOR APRIL 23 TO SAY THAT HE HAD DISCUSSED THE MATTER WITH MINISTER. MINISTER AGREED THAT THERE WOULD BE NO POINT IN HAVING U.S. TEAM COME TO TEHRAN SO LONG AS REVISIONS HAD NOT BEEN SUBMITTED TO PARLIAMENT. KOOROS WENT ON TO SAY, HOWEVER, THAT HE EXPECTED THESE REVISIONS TO BE SUBMITTED TO PARLIAMENT WITHIN SIX TO EIGHT WEEKS TIME FOLLOWING WHICH U.S. TAX TEAM COULD COME TO TEHRAN AND RESUME NEGOTIATIONS. IN RESPONSE TO
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QUESTION, KOOROS SAID THAT IT WOULD NOT BE NECESSARY TO AWAIT PARLIAMENTARY RATIFICATION OF PROPOSED REVISIONS, I.E., SUBMISSION TO PARLIAMENT, OF ITSELF WOULD BE SUFFICIENT SINE QUA NON TO ENABLE U.S. TEAM TO TRAVEL. HE PROMISED TO KEEP EMBASSY INFORMED.

3. EMBASSY WILL ADVISE DEPARTMENT PROMPTLY AS SOON

AS GOI HAS SUBMITTED REVISIONS TO PARLIAMENT.
SULLIVAN

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: AGREEMENTS, DOUBLE TAXATION, NEGOTIATIONS
Control Number: n/a
Copy: SINGLE
Draft Date: 23 apr 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
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Disposition Date: 20 Mar 2014
Disposition Event:
Disposition History: n/a
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From: TEHRAN
Handling Restrictions: n/a
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ISecure: 1
Legacy Key: link1978/newtext/t19780426/aaaaavvx.tel
Line Count: 64
Litigation Code IDs:
Litigation Codes:
Litigation History:
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Message ID: 65dfc9a8-c288-dd11-92da-001cc4696bcc
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Original Handling Restrictions: n/a
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TAGS: EFIN, IR, US
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